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**Subject: Affidavits of Expenditures**

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Effective Date: October 1, 2004

Revised from:

**Policy:** Affidavits are to be submitted monthly for all costs for which the LA seeks reimbursement. No expense(s) should be held for submission quarterly or at the end of a contract period. Only actual, documented WIC related expenses can be claimed. Affidavits must reflect an accurate record of expenditures regardless of what basis of accounting is used. There should be minimal total cost variances from month to month. Expenses claimed for reimbursement on affidavits must be traceable to LA accounting records and any differences reconcilable.

Affidavits must be submitted (postmarked) to the SA no later than the 20th of the month following the reporting month. Affidavits postmarked after the 20th may not be processed until the 20th of the following month. The SA, on a case-by-case basis for unforeseen circumstances, may grant requests for exceptions or extensions. If it is not possible for LA to meet the above submission deadline, the SA must submit a written justification for review and approval at least annually.

The LA shall use the affidavit format found in the Forms Section must. This form can be duplicated, or an electronic copy may be used. Affidavits received that contain errors, are incomplete, or not in the required reporting format will be returned to the LA for correction.

**Reference: CFR §246.16**

**Procedure:**

**Affidavit Instructions**

All claims should reflect all costs incurred to operate the program, including all actual direct costs and approved indirect costs. The first page of the report should serve as a summary for report totals. All expenses must be appropriately allocated into the functional cost categories of nutrition education, breastfeeding, client services, or general administration. Information required to complete the affidavit is described below.

**Reporting Month:** The month and year of claimed expenses; mark if an initial, correction, or a supplemental.

**Signature:** Signature and title of person responsible for reviewing affidavits for correctness.

**Salaries and Wages:** Each position listed must indicate position title, individual's name, paid gross salary, total hours worked, WIC hours, and the time period reflected (4 weeks, 5 weeks, etc.). Fringe benefits must be itemized by the total benefit (not by individuals). The allocation of salaries into the four cost categories should be determined by time studies or daily time sheets. The SA strongly recommends that LA do ongoing time reporting of WIC activities.

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If ongoing time reporting records are not maintained, time studies should be performed at least quarterly. Time study records must be retained to document proper allocation of salaries.

**Operating Costs:** Operating costs must be itemized to include the classification (as indicated by the LA budget) and the invoice number. The cost for the items should be listed under the appropriate category. Supporting documentation which itemizes the costs (invoices) may be included with the affidavit.

**Indirect Costs:** Show computations of indirect costs based on the approved LA indirect cost rate.

Reimbursement will be in whole dollars for total costs reported each month. Due to reporting requirements, requests for reimbursement less than the total reported each month for cash flow purposes will not be honored.

Supporting documentation for all expenses claimed on affidavits must be retained at the LA. This includes information received by a Parent Agency from all sub-agencies. More frequent submission of supporting documentation is at the option of the LA, or by request of the SA for review of questioned claims or for technical assistance.